IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.40 OF 1999

Katherine Borthwick .. Petitioner.
V/s.
The Commissioner of Income-tax
Mumbai City XIII .. Respondent.

Ms.Asifa Khan with Mr.V.B. Joshi for the petitioner.
Mr.Ashok Kotangale for the respondent.

CORAM : DR.S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.

DATED : 12TH MARCH, 2007.

P.C. :

1. Heard the learned counsel for the petitioner and the learned counsel for the respondent.

2. The above application was admitted on 12th April, 1999 on the following question of law :

> Whether the Tribunal was right in dismissing the appeal and confirming the action of the C.I.T. in revising the order passed by the Assessing Officer in which the Assessing Officer had allowed benefit of S. 54 in respect of the two adjoining flats used as a single house ?

3. The above application pertains to AY 1991-92. Both the learned counsel agreed that the above question requires consideration. In view thereof, statement of case is called for. The Tribunal is directed to send statement of case as expeditiously as possible.

4. The application stands disposed of.

(DR.S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)